

SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 1 be amended to read as follows:

- 1 Page 101, line 7, delete " 2002" and insert "2003".
- 2 Page 101, delete lines 28 through 30.
- 3 Page 101, line 31, delete "(2)" and insert "(1)".
- 4 Page 101, line 32, after "2003," insert "**do not**".
- 5 Page 101, line 34, delete "(3)" and insert "(2)".
- 6 Page 101, line 35, after "2004," insert "**do not**".
- 7 Page 103, between lines 35 and 36 begin a new paragraph and insert:
- 8 "SECTION 73. [EFFECTIVE UPON PASSAGE] (a) **The definitions**
- 9 **in IC 6-1.1-1 apply throughout this SECTION.**
- 10 (b) **For purposes of this SECTION, "homestead" has the**
- 11 **meaning set forth in IC 6-1.1-20.9-1, except that the one (1) acre**
- 12 **limitation in IC 6-1.1-20.9-1(2)(C) does not apply.**
- 13 (c) **Notwithstanding IC 6-1.1-15-1, as amended by this act, a**
- 14 **taxpayer may obtain a review under that section by the county**
- 15 **property tax assessment board of appeals of the township**
- 16 **assessor's assessment of the taxpayer's homestead for the March**
- 17 **1, 2002, assessment date.**
- 18 (d) **Notwithstanding IC 6-1.1-4-37, as added by this act, and**
- 19 **IC 6-1.1-4-34, a taxpayer may appeal to the Indiana board of tax**
- 20 **review under IC 6-1.1-4-37 or IC 6-1.1-4-34 the assessment by the**
- 21 **department of local government finance of the taxpayer's**
- 22 **homestead for the March 1, 2002, assessment date.**
- 23 (e) **To obtain the review under subsection (c), the taxpayer**
- 24 **must, in the manner provided by IC 6-1.1-15-1, as amended by**
- 25 **this act, file a written request for a preliminary conference with**
- 26 **the township assessor of the township in which the rental property**
- 27 **is located not later than:**
- 28 (1) **forty-five (45) days after notice of the assessment is given**
- 29 **to the taxpayer;**

1 (2) forty-five (45) days after the taxpayer receives a tax
 2 statement for the property taxes that are based on the
 3 assessment date for 2002; or

4 (3) May 1, 2004;

5 whichever is latest.

6 (f) To obtain the review under subsection (d), the taxpayer
 7 must file a petition with the assessor of the county in which the
 8 homestead is located not later than:

9 (1) thirty (30) days after notice of the assessment is given to
 10 the taxpayer; or

11 (2) May 1, 2004;

12 whichever is later.

13 (g) An assessment determination by:

14 (1) the county property tax assessment board of appeals that
 15 results from a review under subsection (c) is subject to
 16 appeal to the Indiana board of tax review; or

17 (2) the Indiana board of tax review that results from an
 18 appeal under subsection (d) is subject to appeal to the tax
 19 court;

20 under IC 6-1.1-15.

21 (h) An assessment change that results from a review under
 22 subsection (c) or an appeal under subsection (d) applies for
 23 property taxes first due and payable in:

24 (1) 2003; and

25 (2) each subsequent year in which property taxes are not
 26 based on a new assessment determined under IC 6-1.1, as
 27 amended by this act.

28 (i) This SECTION expires January 1, 2006."

29 Renumber all SECTIONS consecutively.

(Reference is to SB 1 as printed November 21, 2003.)

Senator CRAYCRAFT

